United States Court of Federal Claims 717 MADISON PLACE, N.W. WASHINGTON, DC 20005

February 6, 2006

Ms. Sarah A. Thornton, Clerk United States District Court for the District of Massachusetts John Joseph Moakley U.S. Courthouse One Courthouse Way Suite 2300 Boston, MA 02210-3002

> In re: <u>Harry G. Shortmann, Jr. and Jaqueline Shortmann. v. Internal Revenue</u> <u>Service, Case No. 1:04-cv-11011-MLW</u>

Dear Ms. Thornton:

We are in receipt of the documents that your office forwarded in the above matter. I am returning these materials to you at this time. The forwarding of the above referenced case before the appeal period has expired is premature under 28 U.S.C. §1292(d)(4)(B). If no appeal is taken from the transfer order within the 60 day appeal period, please forward a certified copy of the transfer order, the complete file, or a certified copy of the complete file, and an updated certified copy of the docket sheet to this office. Please also make sure the individual documents are properly bound (i.e. stapled). We will then process the documents, pursuant to the guidelines set out in Rule 3.1 of the Rules of the U.S. Court of Federal Claims.

If you have any questions about this procedure, please contact me at 202-357-6425.

Very truly yours,

remod. Rowland

Debra L. Samler Case Manager

Enclosures